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**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

|                                   |   |  |
|-----------------------------------|---|--|
| -----X                            |   |  |
| In re:                            | : | Chapter 11                               |
|                                   | : |  |
| DANA CORPORATION, <i>et al.</i> , | : | Bankruptcy Case No.: 06-10354 (BRL)      |
|                                   | : |  |
| Debtors.                          | : | (Jointly Administered)                   |
| -----X                            |   |  |
| EMHART TEKNOLOGIES, INC.,         | : |  |
|                                   | : |  |
| Appellant,                        | : | District Court Case No.: 07-cv-05461-PAC |
|                                   | : |  |
| v.                                | : |  |
|                                   | : |  |
| DANA CORPORATION, <i>et al.</i> , | : |  |
|                                   | : |  |
| Appellee.                         | : |  |
| -----X                            |   |  |

**NOTICE OF WITHDRAWAL OF APPEAL**

PLEASE TAKE NOTICE:

Pursuant to the terms of the settlement described in the *Notice of Settlement of Claims and Related Matters with Emhart Teknologies, Inc. d/b/a Emhart Fastening Teknologies and Emhart Teknologies LLC* [Bankr. Ct. Docket No. 6991] (the “*Notice of Settlement*”) filed by the

above-captioned debtors with the United States Bankruptcy Court for the Southern District of New York on November 19, 2007 and the consideration to be received with respect thereto, and no objections having been filed as of December 3, 2007 at 4:00 p.m. to such Notice of Settlement, Emhart Teknologies, Inc. hereby withdraws its appeal of the *Memorandum Decision Regarding Reclamation Claims under Section 546(c) of the BAPCPA* entered April 19, 2007 by the Honorable Burton R. Lifland of the United States Bankruptcy Court for the Southern District of New York and Order related thereto entered April 25, 2007.

Dated: New York, New York  
December 4, 2007

HAHN & HESSEN LLP

/s/ Mark T. Power

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